
Nonprofit Law Resource Library

State-By-State Initial Compliance – Louisiana

Initial Filings for Louisiana Nonprofit Organizations

1. To Incorporate in Louisiana

- a. Submit [Articles of Incorporation](#) to:

Commercial Division
PO Box 94125
Baton Rouge, LA 70804-9125

Information: (225) 925-4704
Fax: (225) 925-4726
Web Site: www.sos.louisiana.gov/
Filing Fee: \$60

Note: For information on name restrictions for Louisiana nonprofit organizations, refer to the Secretary of State's [Document Compliance Checklist](#).

- b. Within 30 days after filing the Articles of Incorporation, the organization must file a copy of the Certificate of Incorporation and either a certified copy of the Articles of Incorporation or an original signed copy to the recorder of mortgages in the organization's parish.

2. To Obtain 501(c)(3) Tax-Exempt Status

Submit Form 1023, Application for Recognition of Exemption to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Information: (800) 829-1040
Forms: (800) 829-3676
Web Site: www.irs.gov/charities
Filing Fee: \$750 (\$300 if revenues less than \$10,000/year)

3. To Obtain Louisiana Income and Franchise Tax Exemptions

- a. To obtain Income Tax exemption, submit a copy of the organization's 501(c)(3) Determination Letter from the IRS to:

Louisiana Department of Revenue
PO Box 201
Baton Rouge, LA 70821

Information: (225) 219-0067
Web Site: www.rev.state.la.us/
Filing Fee: \$0

- b. Per [Revised Statute 47:608](#), nonprofit organizations are exempt from Franchise Taxes.

4. To Obtain Louisiana Sales Tax Exemption

In general, nonprofit organizations are not exempt from sales tax on purchases made in Louisiana. Exemptions from sales tax on sales of goods by nonprofits at certain fund raising events are available by submitting form R-1048, Application for Exemption from Collection of Louisiana Sales Taxes, to:

Louisiana Department of Revenue
Taxpayer Services Division
617 North Third, PO Box 201
Baton Rouge, LA 70821-0201

Information: (225) 219-7356
Web Site: www.rev.state.la.us/
Filing Fee: \$0

5. To Register with the Louisiana Attorney General

Before soliciting funds in Louisiana, submit the Unified Registration Statement, with a copy of the Articles of Incorporation, Bylaws and the organization's IRS Form 990 to:

Office of the Attorney General
Consumer Protection Section
PO Box 94005
Baton Rouge, LA 70804-9005

Information: (225) 326-6465
Web Site: www.ag.state.la.us/
Filing Fee: \$25

Note: Some religious organizations, educational institutions and voluntary health organizations are exempt from this filing. Contact the Attorney General's office for details.